



State of Washington
Department of Revenue
Forest Tax Section
PO Box 47472, Olympia, WA
98504-7472
Toll Free 1-800-548-8829
Fax (360) 664-8438



FOREST EXCISE TAX RETURN

Large Harvester

Quarter

Year

Show changes in address above. If ownership has changed, attach DNR transfer forms.

☐ **IF NO HARVEST ACTIVITY** this quarter, check this box, sign your name at bottom and return this summary page.

☐ **IF NO FUTURE HARVEST** will occur on any of the applications (permits) shown below and tax has been paid, **CHECK THIS BOX TO CLOSE YOUR ACCOUNT.**

SUMMARY TOTAL FROM DETAIL PAGE(S)

Detail Page No.	County	Check to Delete DNR Appl. No * (✓)	Dept. of Natural Resources Forest Practice Application (Permit) Number	Land Type	Check to Delete Sect. * (✓)	Sec.	TWP	Rge E or W	Stumpage Value Area	Haul Zone	Check if no Harvest on This Section (✓)	Approved Salmon Credit	Amount of Salmon Credit	Total Taxable Stumpage Value

* See Reporting Instructions For Closure **TAX DUE BY:**

PLEASE CHECK ONE:

- A ☐ **INDUSTRIAL LANDOWNER** (wood using plant)
B ☐ **LARGE LANDOWNER** (over 1000 acres)
C ☐ **SMALL LANDOWNER** (under 1000 acres)

AVOID PENALTIES

AFTER DUE DATE ADD PENALTY

See instructions in Stumpage Value Packet, page 3.

Signature

Daytime Phone

Date

If tax due for the quarter is less than \$50.00, (after the salmon credit is applied) do not pay. However, the return must be completed and filed.

Total All Summary Pages and Transfer To Summary Page

1.

Grand Total Taxable Stumpage Value	\$	
Tax Due = Grand Total Stumpage Value Times Current Rate	\$	(Do Not Round.)
Less Salmon Credit	\$	
Less Previous Credit	\$	
Penalty (Minimum \$5.00 if tax is due)	\$	(Do Not Round.)
Interest (Department Use Only)	\$	(Do Not Round.)
Total Payment Enclosed	\$	

Make Check Payable To: Department of Revenue



FOREST EXCISE TAX RETURN

Standard Detail

Quarter	Year
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Detail Page _____ of _____.

- Attach a separate detail page for each DNR application (permit) number, section and/or harvest unit. Additional detail pages will be provided on request.

HARVEST FROM PRIVATE LAND

1. Harvester's Name (Timber Owner)		2. Landowner Name If Other Than Timber Owner			3. Tax Reporting Account Number			
4. County Name/Number	5. DNR Forest Practice Application (Permit) No.	6. Sec.	TWP	Rge <input type="checkbox"/> East <input type="checkbox"/> West	7. Sub-Div Or Qtr. Section	8. Stumpage Value Area	9. Haul Zone	10. Harvest Unit No.

11. Harvest Adjustments:		Volume	Adjustment Class	Adjustment Amount
A.	Harvest Volume Per Acre (Block 16, Line 10 ÷ Block 13)			\$
B.	Logging Conditions	N/A		
C.	Thinning Adjustment (Western WA Only)	N/A		
D.	Damaged Timber (Prior Dept. Approval Required)	N/A	N/A	
E.	Remote Island	N/A	N/A	
F.	TOTAL ADJUSTMENTS (Also Enter In Block 16, Column E Below)			\$

12. Check The Box For Scale Method Used:	
1.	<input type="checkbox"/> Scribner Scaled (See Instructions)
2.	<input type="checkbox"/> Conversion Table Published By Dept.
3.	<input type="checkbox"/> Conversion Factor Approved By Dept. Prior To Harvest

13. Number of acres logged this quarter only:

14. Is harvest completely finished for the above section within this reporting period?

☐ Yes ☐ No

(If yes, mark closed for this section on the summary page as well. This section will not be printed on your next tax return.)

15. Has DNR approved this FPA for the Salmon Credit? (Refer to Summary Page)

☐ Yes ☐ No ☐ N/A

(If yes, see block 19, below)

16. Taxable Stumpage Value Calculation

Note: Timber sale proceeds over \$100,000.00 gross are subject to Business and Occupation Tax as well as Forest Tax.

	(A) Species Code	(B) Quality Code	(C) Volume (MBF) Harvested	(D) Stumpage Value See Table	(E) Total Adjustment Amt From 11F	(F) Adjusted Stumpage Value D - E = F	(G) Taxable Stumpage Value C x F = G	DO NOT WRITE IN THIS COLUMN
1.				\$	\$	\$	\$	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10	TOTAL MBF VOLUME							

17. Chipwood and Small Log Value Calculation

(A) Species Code	(B) Quality Code	(C) Volume (Tons) Harvested	(D) Ton Value See Table	(G) Taxable Tonnage Value C x D = G	DO NOT WRITE IN THIS COLUMN
CHW	1		\$	\$	
SML *	1		\$	\$	

* (SVA 6 & 7 only)

18. TOTAL TAXABLE STUMPAGE VALUE

Add Block 16, Column G and Block 17, Column G = Block 18.....

\$

19. SALMON CREDIT - If you check Yes in box 15, multiply Total Taxable Value by .8% (.008). This is the amount of your Salmon Credit for harvest.

\$

Transfer Total to Summary Page